



IRA A. JACKSON  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Leverett Saltonstall Building*  
*100 Cambridge Street, Boston 02204*

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( "Corporation" )  
will collect a waste product, oil ash, from  
to sell to customers wishing to recover vanadium from it.  
The Corporation will not purchase the oil ash from  
but will share any profits with them from the  
Corporation's sale of the oil ash to customers. You inquire  
whether the sale of the recycled waste product oil ash is  
subject to the Massachusetts sales tax.

Massachusetts General Laws Chapter 64H, Section 2 imposes  
a five percent tax on all retail sales of tangible personal  
property, unless otherwise exempted. "Tangible personal  
property" is defined in section 14 of Chapter 64H as "personal  
property of any nature consisting of any produce, goods,  
wares, merchandise and commodities whatsoever, brought into,  
produced, manufactured or being within the commonwealth...."  
There is no exemption for the sale of recycled waste products.

Oil ash is tangible personal property not covered by  
any exemption. Therefore, the sale of the recycled waste  
product oil ash is subject to the Massachusetts sales tax.

Very truly yours,

Commissioner of Revenue

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